

license tax on demand, to swear out a warrant before some justice of the peace in said county, and if on the hearing of said matter the justice shall find that there is probable cause for believing that such person, persons, or corporation is guilty of a violation of this act he shall cause such person, persons or corporation to enter into bond for appearance at the next term of the Superior Court of said county to answer the charge: *Provided, however,* that if said person, persons or corporation shall pay to the sheriff the full amount of such license tax and all costs and expenses due said sheriff and the justice of the peace before the cause is heard before said justice, then said justice may dismiss the action; and upon failure of any person, persons or corporation to pay any of the license taxes imposed by this act, when due, the sheriff shall have power to levy upon any personal or real estate owned by such person, persons or corporation, as provided in other cases where taxes are collected by distraint: *Provided further,* that the sheriff shall not be liable for false arrest or wrongfully levying upon any property under this section unless it shall appear that the sheriff did so maliciously. It shall be the duty of the sheriff to furnish to the judge of the Superior Court at each term of court the names of all persons in his county doing business enumerated in these schedules, specifying those who have paid the tax and those who have failed to pay, and the judge shall thereupon deliver the same to the grand jury and charge them as to their duty thereupon.

Persons bound over.

Proviso: action dismissed on payment of tax and costs.

Collection by distress.

Proviso: sheriff not liable unless malice shown.

Lists to be furnished judge.

Judge to deliver lists to grand jury.

SEC. 89. *Unless prohibited, county may levy same license tax as State.*

In cases where a specific license tax is levied for the privilege of carrying on any business, trade or profession the county may levy the same tax and no more: *Provided,* no provision to the contrary is made in the section levying the specific license tax.

County license tax.

Proviso: unless specifically forbidden.

SEC. 90. *Appropriation for Auditor and Treasurer.*

A sum not to exceed two thousand five hundred dollars is hereby appropriated, out of any moneys not otherwise appropriated, to be expended by the Treasurer of the State as he may deem best and necessary to secure the prompt and proper collection of taxes and the protection of the treasury; and a like amount of two thousand five hundred dollars or so much thereof as may be necessary is hereby appropriated to be used by the Auditor of the State for the proper enforcement of the Machinery Act.

Appropriation to treasurer.

Appropriation to auditor.

SEC. 91. *License to be exhibited on demand.*

It shall be the duty of every person liable to any license tax under this act to exhibit his license, whether said license is issued by the sheriff or the State Treasurer, upon demand of any sheriff, constable, deputy sheriff or justice of the peace of any county in

License to be exhibited on demand.